Exhibit J

IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF DELAWARE

LG PHILIPS LCD CO., LTD.,

Plaintiff,

Civil Action No. 04-343-JJF

v.

TATUNG CO., TATUNG COMPANY OF AMERICA, INC., and VIEWSONIC CORPORATION,

Defendants

COMBINED INITIAL DISCLOSURES OF DEFENDANT TATUNG COMPANY OF AMERICA AND TATUNG COMPANY

ROSENTHAL, MONHAIT, GROSS & GODDESS, P.A. Jeffrey S. Goddess (Del. Bar. No. 630) 919 Market Street, Suite 1401 P.O. Box 1070 Wilmington, Delaware 19899-1070

Tel: 302-656-4433 Fax: 302-658-7567 jgoddess@rmgglaw.com

OF COUNSEL: Julian M. Baum Robert C. Weems BAUM & WEEMS 58 Katrina Lane San Anselmo, CA 94960

Tel: 415-460-1791 Fax: 415-457-9157

July 29, 2005

Pursuant to Rule 26(a) of the Federal Rules of Civil Procedure, the defendant Tatung Company ("TROC") and defendant Tatung Company of America ("TUS"), hereby provide Initial Disclosures. Because TROC's and TUS's respective investigation and discovery are ongoing, each reserves the right to amend or supplement its disclosures at an appropriate time.

1. Fed. R. Civ. P. 26(a)(1)

Based on the limited information now available, TROC and TUS respectively identify the following individuals as likely to have discoverable information that TROC and/or TUS may use to support claims or defenses and, without limitation, general subject matters upon which TROC and/or TUS currently believe these persons may have information. TROC and TUS each reserve the right to object to the deposition or testimony of any individuals below, under the applicable rules and the inclusion herein is not a representation of such person's availability to testify nor of an ability to produce such person.

| Name/Contact Information | General Subject Matter |
|--|---|
| Vincent Liu | Design and Manufacture of Accused |
| Tatung Company, through counsel | Product (L17AMTN) |
| S.Y. Tsai | Design and Manufacture of Accused |
| Tatung Company, through counsel | Product (L17AMTN) |
| Huang Chin-Min | Design and Manufacture of Accused |
| Tatung Company, through counsel | Product (42" Plasma TV) |
| Oliver Shih | Marketing and sales of Accused Products |
| Tatung Company, through counsel | above identified by Tatung Company |
| Vincent Liu | Prior art including at least the Tatung |
| Tatung Company, through counsel | L4KAS mechanical, design, manufacture |
| David Wang | Prior art including at least the Tatung |
| No.11, Minle St., Sinjhuang City, Taipei | L4KAS electrical |
| County 242, Taiwan (R.O.C.) | |
| Andrew Sun | Tatung Company of America's sales and |
| Tatung Company of America, through | marketing of above identified accused |
| counsel | products and of prior art |
| Jong Hwan Kim | Patents In Suit, including but not limited to |

| Kyunggi-Do, Korean Republic | purported invention, prior art, prosecution |
|--|---|
| ,, | of patents-in-suit, assignment |
| Young Woo Cho | Patents In Suit, including but not limited to |
| Kyunggi-Do, Korean Republic | purported invention, prior art, prosecution |
| | of patents-in-suit, assignment |
| Song Jung | Prosecution of Patents in Suit |
| McKenna Long & Aldridge | |
| 1900 K Street NW | |
| Washington, DC 20006-1108 | |
| 1.202.496.7413 | |
| Kenneth D. Springer | Prosecution of Patents in Suit |
| Volentine Francos & Whitt PLLC | |
| 1 Freedom Square | |
| 11951 Freedom Dr #1260 | |
| Reston, VA 20190 | |
| (703) 715-0870 | |
| Scott J. Hawranek | Prosecution of Patents in Suit |
| Nixon Peabody LLP | |
| 401 9th Street, NW | |
| Suite 900 | |
| Washington DC US 20004-2128 | |
| 202-585-8000 | |
| Rebecca Rudich, | Prosecution of Patents in Suit |
| McKenna Long & Aldridge, LLP | |
| 1901 K Street, NW | |
| Washington DC US 20006 | |
| 202-496-7463 | |
| John M. Kelly | Prosecution of Patents in Suit |
| Kelly and Tolin 18 Oak Street □, Salem | |
| NJ US 08079 □202-744-4787 | |
| Mark Brinkerhoff, Fusion Design, 591 W. | Patents-in-suit, prior art, anticipation, claim |
| Hamilton Ave., Ste 160, Campbell, CA | terms |
| 95008 | |
| 408-378-9980 | |
| William Bohannon, FTI Tekicon, 3031 | Patents-in-suit, prior art, anticipation, claim |
| Tech Way, Ste 1010, San Jose, CA 95126 | terms |
| 408-261-8800 | |
| Stuart Morgan, 3 Assabet Road, Westford | Prior art including at least PixelVision |
| MA | displays |
| Brian Hotaling, 9 Jean Road, Arlington | Prior art including at least PixelVision |
| MA | displays |
| Arthur J. Flagg III, 23 East Street, Westford, MA | Prior art including at least PixelVision |
| Jon R. Rossman, 89 Park Road, | displays |
| Chelmsford, MA | Prior art including at least PixelVision |
| Wade Chan, | displays |
| n adv Charl, | Prior art including at least CTX Panoview |

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|--|---|
| JJ Chang, | flat panel displays |
| or other CTX designee | |
| 11, Li-Hsin Rd, Science-Based Industrial | |
| Park, Hsinchu, Taiwan, R.O.C | |
| Tim Rodd | Prior art including at least IBM 9052 |
| Chart House, Sandy Lane, Lyndhurst, | |
| Hampshire SO43 7DN | |
| John Wiseman, Hillsboro Beach FL | |
| Kazuhiko Yamazaki, Hiratsuka, JP | |
| William Lewis, Mountain View, CA | Prior art including at least Apple duo and |
| William J. Schoenfield, Saratoga, CA | other products or product designs |
| Robert Ricommini, Saratoga, CA | |
| Vijay Char, San Jose CA | |
| Rob J. Gemmell, Santa Clara CA | Prior art including at least Apple FPD and |
| Stephen Peart, Loc Gatos, CA | other Apple products or product designs |
| Tom Searby, Colorado Springs, CO. | Prior art including at least HP 1010a |
| Henry Y Chin, Portland OR | |
| Jan Hippen, Portland OR | |
| David J. Hodge | |
| Bradly J. Foster | |
| Steven J. Kommrusch | |
| Craig M. Leversult, Mountain View | Prior art including at least Sun |
| Michael F. McCormick, Jr., San Jose | SPARCStation Voyager and related patents |
| Robert J. Lajara, San Jose | , |
| Alan W. Lam, Fremont | |
| Peter C.D. Ta, Hayward | |
| Howard W. Stolz, Soquel | |
| Jay K. Osborn, San Francisco | |
| Micheal S. Dann, Mountain View | |
| Ronald Barnes, Livermore | |
| Jerry Meerkatz, Vice President, PC Options | Prior art including at least Compaq 640 and |
| Division, Compaq Computer Corporation | other Compaq flat panel displays |
| and/or other former employees of Compaq | |
| Computer Corporation | |
| Michael Zapka | Prior art including at least Viewsonic 140 |
| Pearlyn Lim | |
| Tuan Ngyen | |
| Viewsonic Corp., through counsel | |
| Designee of Advantech, No. 1, Alley 20, | Prior art including at least Advantech PPC- |
| Lane 26, | 140T |
| Rueiguang Road, Neihu District, | |
| Taipei 114, Taiwan, R. O. C. | |
| Hee Gook Lee | Prior art, licensing |
| Sung Yong Kang | _ |
| LG Electronics Inc. | |
| LG Twin Towers | |

| 20 V-11- 1- V 1 | |
|--|---|
| 20 Yoido-dong, Youngdungpo-gu | |
| Seoul 150-721, Korea Joosup Kim | D: |
| LG Semicon Co., Ltd. | Prior art, licensing |
| 16 Woomyeon-Dong, Seocho-Gu 137-140 | |
| Seoul 137-140, Korea | |
| Ad Huijsser | Drion out monketalese assume 44 |
| Bruce I. Berkoff; | Prior art, marketplace representations |
| Budiman Sastra, | concerning patents-in-suit, licensing, patents-in-suit, patents-in-suit family of |
| Woo Shik Kim, | patents-in-surf, patents-in-surf family of patents; applications for patent; sales; |
| Sang Deog Yeo | damages allegations; infringement |
| Ho Lee | investigation; manufacture of FPD |
| and corporate designees | products and/or components |
| LGPhilips LCD Co., through counsel | products and/or components |
| Mr. David Chang | Prior art |
| Philips China | Thorage |
| Charles Hopper | Prior art including at least Cockpit |
| Ted Wood | Displays |
| Chen, Chin-Mao; Hsintien, Taiwan | Prior art including at leastUS5041965: |
| | Laptop computer with detachable display |
| | for overhead projector; and other Rever |
| | Computer Inc. products |
| Hashimoto, Yoichiro; Yokohama, Japan | Prior art including at least US Patent |
| Misono, Hideo; Yokohama, Japan | 5,119,204: Liquid crystal television set |
| | having driving circuit on peripheral portion |
| | and method of fabrication of image display |
| | section; Hitachi, Ltd., Tokyo, Japan |
| Ma, Hsi-Kuang; 4F, No. 48, Sec. 2, Chung | Prior art including at least US Patent |
| Cheng Rd., Taipei, Taiwan | 5,570,267: Flat display module |
| Tsutomu Toyoshima | Prior art including at least Japanese Patent |
| Fujitsu General Ltd., Japan | 08-268137 |
| Kazuhiro Mizutani | Prior art including at least Japanese Patent |
| Fujitsu General Ltd., Japan | 09-190156 |
| Kiyotaka Naitoh | Prior art including at least Japanese Patent |
| Sumitomo Wiring Systems, Ltd., Japan | 05-188810 |
| Mike Zapka | Viewsonic operations and prior art at least |
| Twon Wen | as reflected in prior testimony herein |
| Per Lim | · |
| Viewsonic Corp., through counsel | |
| Satoshi (Sam) Matsuno and/or other | Prior art |
| current or former employees of Display Search | |
| Massaki Konno, Yokohama, JP | D. |
| Shuji Ito, Yokohama, JP | Prior art including at least US Pat. |
| Takeshi Minemoto, Sagamihara, JP | 5,546,270 |
| Atsuhiko Urushihara, Kokubunji, JP | Prior art including at least the Hitachi |
| Teoratoungi, Ji | VisionDesk and/or U.S. Pat. 6,188,569) |

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|--|--|
| Takeshi Hoshino, Kodaira, JP | |
| Taisuke Kashima, Urawa, JP | |
| Satoshi Hamazaki, Fujisawa, JP | |
| Masaaki Hiramatsu, Ebina, JP | |
| Robert R. Crockett, | Prior art including at least US Pat. |
| Central, S.C. | 5,363,276 |
| Per Hogdahl, Palm Beach Gardens, FL | Prior art including at least US Pat. |
| William Hart, Lake Park, FL | 5,264,992 |
| Charles Krallman, Singer Island, FL | |
| Kenneth Shaw, Palm Beach Gardens, FL | |
| Robert C. McKillip, Seal Beach, CA | Prior art including at least US Pat. 5,272,601 |
| Hideaki Fujimori, Tokyo | Prior art including at least US Pat |
| Tetsu Ishikawa, Tochigi | 5,379,182 |
| Yoshihisa Tamura, Grunma | |
| Minoru Imaizumi, Saitama | |
| Glenn D. Bonsall, Vancouver | Prior art including at least US Pat |
| Ezra T. Peachey, Vancouver | 5,636,101 |
| Gary O Kaga, West Vancouver | |
| H. Douglas Johns, Atlanta, GA | Prior art including at least US Pat |
| Nicholas G. Forlenza, Marietta, GA | 5,835,343 |
| Gregory K. Adams, Roswell, GA | |
| Jeffrey M. Reents, Atlanta, GA | |
| Michael C. Mayne, Conyers, GA | |
| Carl R. Spoeth, Bayonet Point, FL | |
| Harry C. Sweere, Minneapolis, MN | Prior art including at least Ergotron, Inc. |
| Michael D. Gonnerman, Eagan. MN | supported products |
| Donald M. Voeller, Eagan, MN | |
| Jeff Salazar and other current or former | Prior art including at least certain Hewlett |
| employees of Lunar Design | Packard Products and Apple Computer |
| 541 Eighth Street. | Products |
| San Francisco, CA 94103. | |
| Tim Brown and other current or former | Prior art including at least certain Samsung |
| employees of IDEO | FPD Products |
| 100 Forest Ave | |
| Palo Alto, CA 94301 | |
| John Grundy | Prior art including at least 300Xa Super- |
| Holly Wells | TFT 13.3-inch Nokia LCD Display |
| Harada, Yoshinori; Osaka, Japan | Prior art including at least US Des. Patent |
| Takami, Mitsuru; Osaka, Japan | 356077: Monitor television receiver |
| Usui, Shigeo; Osaka, Japan | |
| Marina J. Falkner, Arlington MA | Prior art including at least US Des. Patent |
| | 328,291 Digital Equipment Corp |

TROC and TUS respectively are further informed and believe that in addition to those listed above, current and former employees of the law firm McKenna, Long & Aldridge and its predecessors and of Loeb & Loeb will likely have discoverable information related to the patents-in-suit, prior art and prosecution of the patents-in-suit.

TROC and TUS respectively are further informed and believe that current and former employees of at least the following companies and their affiliates, whether now operating or dissolved, will likely have discoverable information related to relevant prior art which prior art may invalidate the patents-in-suit or claims thereof, effect construction of such claims or otherwise be relevant to issues presented by this action: Acer Peripherals; ADI; Advan; Advantech; Akia; Apple Computer; Artworks; Asuko Co.; AST; Aydin Displays; BARCO Display Systems; Batron (Data Modul); Canon Inc.; Compal (Sceptre); Compaq; CTX Opto; DEC; Dell Computer; Dolch Computer Systems; Dynapro Techonologies (3M); Eaton; Eizo Nanao; Electro-Plasma; Ergotron, Inc.; Fujitsu Ltd.; Fujitsu-Siemens; Hitachi Ltd.; Hewlett Packard; IBM; IDEO; Iiyama Electric; FED Corp (eMagin Corp); Kent Digital Science (Kent Displays); Keycorp; Korea Computer; Korea Data Systems (KDS); LG Electronics; LG Philips LCD; Lunar Design; MAG Innovision; Matsushita Electric Industrial Co.; MELCO; Microvitec; Mitsubishi Electric; Monorail, Inc.; NCR Corporation; NEC Technologies; Nokia; Panasonic; Philips; PixelVision; Photonics Imaging (Photonics System); Planar Systems; Plasmaco; Princeton Graphics; Rever Computer Inc.; Rockwell International Corporation; SAMPO Corporation; Samsung; Sharp; Siemens; Sun Microsystems, Inc.; Sumitomo; Symbol Technologies; Tatung; Taxan; Tektronix; Three-Five Systems, Inc.; Viewsonic Corporation; ViewTek; Wyse Technology; Ziba Design.

Further, TROC and TUS are respectively informed and believe that current and former employees of the following companies and their affiliates, whether now operating or dissolved, will likely have discoverable information related to relevant prior art which prior art may invalidate the patents-in-suit or claims thereof, effect construction of such claims or otherwise be relevant to issues presented by this action, based at least upon these companies having been market participants prior to the time of application for the Patents-In-Suit:

Chinese FPD Producers:

Anshan Sante Electronics Co. Ltd.; CASIL Optoelectronic Product Development Ltd.; Changzhou Douguan LCD Co. Ltd.; Clover Display Ltd.; Dalian Eastern Display Co., Ltd.; Dian Guang Electronics Ltd.; Elec & Eltek Display Technology Ltd.; Fordic Components; Hainan Ocular Electronics Co., Ltd; Hebei Jiya Electronics Co. Ltd.; Hoyu and Taiwa LCD; Intech LCD Group; Jilin Tonghai Hi-Technology Co. Ltd.; ODS; RCL; Shanghai Hai Jing Electron Co. Ltd.; Shantou Go World Display Co.; Shenzhen Asian Liquid Crystal Displayer Co. Ltd.; Shenzhen Jinghua Displays Co. Ltd.; Shenzhen Orient Display Co. Ltd.; Shenzhen STD Display Technology Engineering Co., Ltd.; Smartech Display Ltd.; Sunway Electronics Co.; Tianma Microelectronics; TQL Technology; Truly Semiconductors Ltd; Varitronix International; Xiamen Ocular LCD Devices Co., Ltd; Yeebo LCD Ltd.

Japanese FPD Producers:

Adamant Kogyo Co., Ltd.; Advanced Display Inc. (ADI) (Mitsubishi Electric Corp.); Alps Electric Co., Ltd.; Canon Inc.; Casio Computer Co., Ltd.; Citizen Watch Co., Ltd.; Denso Corp.; Fujitsu; Futaba Corp.; Hitachi Manufacturing; Hosiden; Hosiden

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and Philips Display Corp. (HAPD); Hunet; Idemitsu Kosan; Ise Electronics Corp.; Kyocera Corp.; Matsushita Electric Industry; Mitsubishi Electric; Nanox Corp.; NEC Corp.; Okaya Electric; Optrex; Pioneer; Ricoh; Rohm Co., Ltd.; Sanyo LCD Engineering; Seiko Epson Corp.; Seiko Instruments; Sharp; Sony Corp.; ST LCD; Stanley Electric; Toshiba Corp.; Tottori Sanyo.

Korean FPD Producers:

North American FPD Producers:

Hyundai Electronics Industries; Korea Electronics Corp.; LG Electronics; LG LCD; Orion Electric; Samsung Display Devices; Samsung Electronics Co., Ltd.

Advanced Display Systems, Inc.; Alien Technology Corp.; Candescent Technologies Corp.; Colorado MicroDisplay; Crystaloid; Digital Reflection, Inc.; Displaytech; dpiX; Eastman Kodak; FED Corp.; IBM; inViso; Iridigm; Kent Displays, Inc.; Kopin; MicroDisplay Corp.; Microvision; Motorola; Planar Display; Retinal Displays, Inc.; Sarif; SI Diamond Technology, Inc.; Silicon Light Machines; SpatiaLight; S-Vision; Texas Instruments (TI); Three-Five; Uniax Polymer Electronics; Universal Display Corporation; Westaim.

Taiwanese FPD Producers:

Acer Display Technology; Chi Mei Optoelectronics; Chunghwa Picture Tubes; Giantplus Technology Corp.; Grand Pacific Optoelectronics; HannStar Display; Industrial Technology Research Institute (ITRI); Nan Ya Plastic; Picvue Electronics Ltd.; PrimeView International; Quanta Computer; Unipac Optoelectronics; United Radiant Technology Corp.; Wintek.

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Cambridge Display Technologies; Crystal Clear Technology; MicroPix; Opsys; PixTech; Printable Field Emitters Ltd.; Printed Circuits International Ltd.; Royal Philips Electronics; Thompson S.A.; Vikay Technology.

TROC and TUS respectively anticipate that additional company, firm or individual witnesses may be located or identified during the course of discovery in this action, including but not limited to discovery concerning the particular products alleged by plaintiff to infringe.

TROC and TUS respectively further anticipate potentially calling additional witnesses identified through the course of discovery, including but not limited to witnesses, identified through documents produced herein, identified in interrogatories or otherwise obtained or identified in connection with discovery related to and investigation of the claims, allegations and facts presented by this case.

TROC and TUS each further notes that it anticipates relying upon expert testimony, that TROC and TUS respectively has yet to designate any testifying experts for this case. TROC and TUS respectively will identify testifying experts and their opinion in accordance with the Court's scheduling and protective orders.

2. Fed. R. Civ. P. 26(a)(1)(B) Document Categories

Based on the limited information available to TROC and TUS, each anticipates, without limitation, that at least the following categories of documents, data compilations and/or tangible things within TROC or TUS's possession, custody or control may be used by TROC and/or TUS to support claims or defenses:

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- Documents, data compilations and/or tangible things related to the patents-in-suit and their prosecution history;
- Documents, data compilations and/or tangible things relating to prior art to the patents-in-suit, including but not limited to publications, exemplars, technical and sales information;
- Documents, data compilations and/or tangible things including at least pleadings, discovery responses and testimony previously provided or produced by nonparties and/or parties to this action and such documents, data compilations and/or tangible things as may be produced or developed herein in response to future discovery;
- Documents, data compilations and/or tangible things relating to the design and development of accused products;
- Documents, data compilations and/or tangible things relating to the manufacture of accused products;
- Documents, data compilations and/or tangible things relating to the sale and marketing of accused products;
- Documents, data compilations and/or tangible things as may be relevant to the defenses of Plaintiff's damages allegations and such damages theories as plaintiff may develop, which may include sales and expense information concerning accused products.

TUS and TROC note, that documents, data compilations and/or tangible things in the possession of one of them may or may not be in the possession, custody or control of the other and each reserves the right to supplement the following disclosure after further

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discovery and investigation. Neither TROC nor TUS waive any objection or claim of privilege, whether expressly asserted or not, by this identification or subsequent production and each reserves the right to object to any inadvertently identified or produced document on the grounds of attorney-client privilege or work product doctrine as to that document and to otherwise object to the introduction into evidence of any document produced herein under applicable law.

TROC and TUS each further anticipates that documents, data compilations and/or tangible things in the possession, custody or control of Plaintiff and/or third parties, including such items related to, but not limited to, licensing, assignment, prior art, infringement allegations, patent prosecution, and technical information regarding, *inter alia*, FPD products and designs, and/or damages allegations may be used to support claims or defenses.

Each of TROC and TUS further reserve the right to object to the production of any document, data compilation and/or tangible thing identified herein until such time as an appropriate protective order has been entered herein and/or based upon any order of the Court regarding case management issues.

Documents, data compilations and/or tangible things within the possession, custody or control of either TROC or TUS may be inspected at the law offices of Baum & Weems, 58 Katrina Lane, San Anselmo, CA 94960, or at such other place as counsel may agree, during regular business hours upon reasonable notice and subject to the agreement of counsel.

The above categories of documents, data compilations and tangible things, is made without prejudice to either TROC or TUS further supplementation, identification

and/or refinement of categories of documents, data compilations and tangible things as further information comes to their respective attention or the significance of information becomes appreciated during the course of litigation.

Fed. R. Civ. P. 26(a)(1)(C) Computation of Damages 3.

Not applicable at this time. Pursuant to Federal Rule of Civil Procedure 26(a)(1)(C), however, TROC and TUS respectively contend they will be entitled to damages equal to their attorneys fees and costs in defending against meritless infringement claims and each reserves the right to provide information concerning such damages calculation after further discovery and investigation.

4. **Insurance Agreements**

TROC and TUS are each currently unaware of any applicable insurance agreement.

> ROSENTHAL, MONHAIT, GROSS & GODDESS, P.A

Jether S. Goddess (Del. Bar. No. 630) Kosenthal, Monhait, Gross & Goddess, P.A. 919 Market Street, Suite 1401

P.O. Box 1070

Wilmington, Delaware 19899-1070

Tel: 302-656-4433 Fax: 302-658-7567 jgoddess@rmgglaw.com

OF COUNSEL: Julian M. Baum Robert C. Weems BAUM & WEEMS 58 Katrina Lane San Anselmo, CA 94960 Tel: 415-460-1791

Fax: 415-457-9157

July 29, 2005

IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF DELAWARE

LG PHILIPS LCD CO., LTD.,

Plaintiff,

Civil Action No. 04-343-JJF

v.

TATUNG CO., TATUNG COMPANY OF AMERICA, INC., and VIEWSONIC CORPORATION,

Defendants

NOTICE OF SERVICE

PLEASE TAKE NOTICE that copies of the COMBINED INITIAL DISCLOSURE OF DEFENDANT TATUNG COMPANY OF AMERICA AND TATUNG COMPANY were served upon the following counsel on July 29, 2005 in the manners indicated:

BY E-MAIL AND BY HAND

Richard L. Horwitz, Esquire David E. Moore, Esquire POTTER ANDERSON & CORROON LLP 1313 N. Market Street, 6th Floor Wilmington, DE 19801

Richard D. Kirk, Esquire THE BAYARD FIRM 222 Delaware Avenue, Suite 900 Wilmington, DE 19801

BY E-MAIL AND U.S. MAIL

Scott Miller, Esquire Tracy Roman, Esquire BINGHAM MCCUTCHEN LLP 355 South Grant Avenue 44th Floor Los Angeles, CA 90071-3106

Daniel G. Jarcho, Esquire Cass W. Christenson, Esquire MCKENNA LONG & ALDRIDGE LLP 1900 K Street, NW Washington, DC 20006

ROSENTHAL, MONHAIT, GROSS & GODDESS, P.A.

Jeffey S. Goddess (DSBA No. 630)

919 Market Street, Suite 1401

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OF COUNSEL:

Julian M. Baum Robert C. Weems BAUM & WEEMS 58 Katrina Lane San Anselmo, CA 94960 (415) 460-1791

July 29, 2005